

**ABSTRACT**

Delayed release oral pharmaceutical formulations and methods for enhanced intestinal drug absorption. The formulation comprises a first population of carrier particles comprising a drug and a penetration enhancer which are released at a first location in the intestine, and a second population of carrier particles comprising a penetration enhancer and a delayed release coating or matrix. This penetration enhancer is released at a second location in the intestine downstream from the first location and enhances absorption of the drug when it reaches the second location.